



TO: Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

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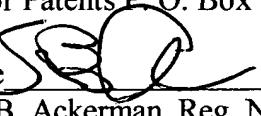
SUBJECT: Serial #: 10/849,310
File Date: 05/19/04
Inventor: Cheng T. Horng
Examiner: Dang, Phuc T.
Art Unit: 2818
Title: A Novel Buffer (Seed) Layer For Making
A High-Performance Magnetic Tunneling Junction
RAM.

RESPONSE TO OFFICE ACTION

This is in response to the office action dated 04/01/2005 closing prosecution on the merits under Ex Parte Quayle. Please amend the above identified application for patent as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to:
Commissioner for Patents P. O. Box 1450, Alexandria, VA 22313-1450, on:

May 27, 2005  *5/27/05*
Signature *Stephen B. Ackerman*, Reg. No. 37,761

Amendment to the Specification is on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 10 of this paper.